CHAPTER II.—DETAILED CLASSIFICATION OF ACCOUNT HEADS USED IN THE PUBLIC ACCOUNTS.

PART I.

Major, Minor and Detailed Heads of Account of Receipts (Revenue Heads).

NOTE.—*Heads marked with an asterisk do not Appear in the Treasury Accounts but are intended for use in the Account Office.*

A. Principal Heads of Revenue.

I—LAND REVENUE.

1. Assessment on Lands.[1]
2. Quit-rent of Minor Inam Villages Including Kayamgutta.[2]
3. Miscellaneous :—
   (*a*) Rent on toddy trees.[3]
   (*b*) Fees for Revenue Survey Records.[4]
   (*c*) Salt Receipts.[4(A)]

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1. Includes the following :—Assessment on dry, wet, and garden land, coffee, cardamom, cinchona, and rubber Plantation and assessment on Shanbhogs' Inams. Recoveries on account of revenue remitted in a former year should be taken to the head to which they would have been credited if realised on the due date. The capitalised value of assessment payable by a Local Body or company or by any department of Government under the rules of the Land Acquisition Regulation will be credited to this head.

NOTE.—Proceeds of sale of Government land sold for arrears of revenue should be credited to this head to the extent of Government dues and the excess, if any, to (3 (*d*) Miscellaneous).

2. Quit-rent on minor Inams, Jodi in Inam villages and gutta on kayamgutta villages.

3. Rent on toddy yielding trees levied under G. O. No. 10332-92—Ex. 9-99-00, dated 28th June 1901 will be credited in the treasury accounts to the head " Rent on toddy trees " under the respective revenue heads, according to the department to which the trees belong. Similarly all rents on toddy trees recovered by civil officers on account of the Public Works department will be credited to the head " XIX Civil Works.—9. Miscellaneous."

4. Value of survey maps and copying fees for copies of survey records (Village map, Faisal patrik, the Akarband, etc).

4. (A) Tax on salt pans, for manufacturing earth salt, proceeds of sale of confiscated salt and of abandoned salt.

(*d*) Miscellaneous.[5]

*4. *Deduct*—(i) Refunds.[6]
(ii) Malnad Land Inam Payments.[7]
(iii) Commission payable to Inamdars for collecting water rate from Kadim Tenants.[8]

II. FOREST.

1. Sandal oil :—
(1) Gross Receipts.[9]
*(2) *Deduct.*—Working expenses.[10]
*(3) Depreciation.
*(4) Charges for extraction of sandalwood.[11]
*(5) Charges for prevention of sandalwood smuggling.[12]
*(6) Charges for purchase of private wood.

*2. Timber and other produce removed by Government agency.[13]
(*a*) Timber.
(*b*) Firewood and charcoal.

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5. Includes sale proceeds of Government lands including building sites and the value of Government land given in exchange for that acquired on behalf of a Local body or company, the sale of right of occupancy, amarai, hulbanni, amount left out in last year's Jamabandi, collection on account of unclaimed inams, fines on account of unauthorised cultivation or appropriation of land, water rate on dry lands converted into wet, etc., tax on lime-stone kilns, sale of kuranga stones, assessment derived from tank bed cultivation, pasture lands, fish contract, notice fees. Isthihar fees, Jaftir fees, and other items, receipts from quarries and other mineral products in forests and lands not under the management of the Forest Department. Royalty recovered in the Public Works Department from contractors on stones removed from Government quarries is credited to this head in the Divisional Accounts.

6. Deductions from receipts of all kinds including refunds and assignment of revenue under all heads are made in the Account Office. The Treasury should not make any entries under these heads ; such heads are marked with an asterisk

7. These are money grants sanctioned by Government in lieu of resumed Inam lands. (*Vide* Article 138.)

8. Commission allowed to Inamdars on the amount of water rate collected from tenants of Inam villages having permanent occupancy rights therein, but using water for their lands from a Government work of irrigation.

9. Receipts of the Sandal oil factories (sale proceeds of sandal oil, sandalwood powder and stores and miscellaneous receipts such as fines) appear under this head.

10. Represents revenue expenditure incurred by the Sandal oil factories.

11. Represents expenditure incurred by the Forest Department and charged to these heads in the Account Current of the District Forest Officers.

12. Represents Establishment and other charges incurred by the Forest and Police Departments.

13. These detailed heads are intended to exhibit the income on account of timber, sandalwood, firewood, bamboos and other description of forest produce removed either by Government Agency or Private Agency.

(*c*) Bamboos.
(*d*) Grass and other Minor Produce.
(*e*) Realisation from sale of Sandalwood to private persons.

*3. Timber and other produce removed by Private Agency.[13]
(*a*) Timber.
(*b*) Firewood and charcoal.
(*c*) Bamboos.
(*d*) Grazing and Fodder Grass.
(*e*) Other Minor Produce.

*4. Miscellaneous.
(*a*) Fines and Forfeitures.[14]
(*b*) Rent on Toddy trees.
(*c*) Miscellaneous.[15]

*5. *Deduct.*—Refunds.[16]

III. Excise.

1. Arrack.—
(*a*) Duty.[17]
(*b*) Shop Rent.
*(*c*) Gain on manufacture of Arrack.[18]

2. Toddy.—
(1) Government—
(*a*) Shop Rent.[19]
(*b*) Tree-Tax.[20]
(*c*) Tree Rent.

14. Fines under the Forest Law should, on realisation be credited to the head " Courts of Law " when realised by the Judicial officers and to Forest Revenue when realised by the Forest department. Sale proceeds of confiscated property should be credited to Forest revenue by whatever agency realised.

All sums realised by way of compensation for damage done to a forest should be classified as the revenue of the forest damaged, under the respective minor heads, since such a receipt is not a fine but the recovery of the cost of specific damage done, and should be treated accordingly.

15. This head will include all revenue that cannot be classified under the above heads.

16. Refunds of Forest Revenue should be charged to this head as a deduct entry. Refunds are made by cheques by District Forest Officers and the debits to the head appear in the Account Current of the Forest Department.

17. Duty on liquors (proof and overproof) and special liquors, appears under this head.

Note.—Registration and surcharge fees on arrack shops are credited to the funds of the respective Municipalities in the Treasury Accounts.

18. Price of arrack and special liquors, ganja and opium sold, will be credited to the debt heads " cost price of arrack " " cost price of ganja " and " cost price of opium " by the treasuries and adjustment of the profit to the revenue heads made in the Account Office.

19. Represents shop rent of Date, Toddy and Bagani shops.

20. Represents tree tax on Date, Toddy and Bagani trees.

(2) Inam—Shop rent
(3) His Majesty's Territories—Tree Tax.[21]

3. Ganja and Majum.—
(*a*) Duty.
(*b*) Shop Rent.
*(*c*) Gain on sale of Ganja.[18]

4. (*a*) Opium—License Fees.
*(*b*) Gain on sale of opium.[18]

5. Other Receipts.—
(*a*) Special Liquors—License Fees.
(*b*) Foreign Liquors—License and other fees.
(*c*) Beer—(1) Duty.
(2) License Fees.
(*d*) Akkibhoja—License Fees.
(*e*) Fines, Confiscations and Miscellaneous.[22]

*6. *Deduct*—Refunds and Assignments.
(*a*) Refunds.
(*b*) Assignment of Excise Revenue to Inamdars.

IV. Income and Miscellaneous Taxes.

1.—Income Tax.
Salaries and Pensions.
1. Deductions by Government from Salaries, Pensions, etc.
2. Tax on salaries, etc., paid by Local Bodies or Companies.

21. Tree tax on trees in British territory tapped for shops in the Mysore State is credited to the State under this head.

22. Includes :—
Cartage of liqour and notice fee.
Sale proceeds of confiscated opium.
Sale proceeds of fruit trees, etc., within the Excise office compound, if realised by Excise Officers.
Sale proceeds of locks, if sold by Excise Department.
Sale proceeds of distillery sheds and buildings if the sales are effected under orders of the Excise Department.
Sale proceeds of measuring glasses and old furniture.
Sale proceeds of old stores and materials of distillery buildings if sales are effected under orders of the Excise Department.
Rent of distillery land.

Note 1.—Fines and confiscations imposed for breach of any fiscal law such as the Land Revenue Code and the Opium, Stamp and Excise Regulations, should, when realized by departmental officers, be credited to the Revenue head to which they relate but those imposed by Courts of justice under these or any other laws and realised by them will be credited to "Courts of Law."

Note 2.—Fines imposed by a Magistrate and recovered under Section 161 of the Mysore Municipal Regulation, should be credited to Municipal Funds. (G. O. No. 6000-19—Mi. 247-09-5, dated 18th January 1911.)

INTEREST ON SECURITIES.

3. Deductions by Government from Interest on State Securities.
4. Tax on securities of Local Bodies or Companies.

OTHER SOURCES.

5. Ordinary collections.[23]
6. Fees, fines and penalties.[24]
7. Other items.[25]
8. Recoveries from profits of Mining Companies.
*9. Recoveries from surplus profits of Railway Companies.

2. Supertax.[26]

3. Miscellaneous taxes.
Excise duty on cotton manufactures.[27]

*4. Deduct.—Refunds.
Income-Tax.
Miscellaneous Taxes.

V. STAMPS.

1. General Stamps.—
   (*a*) General Stamp papers.
   (*b*) One anna Receipt Stamps.
   (*c*) Hundi Stamp paper and foreign bill and transfer labels.
2. Court-fee Stamps.[28]
3. Stamped papers for copies.
4. Plain paper for Court purposes.
5. Duty on impressing un-stamped and insufficiently stamped documents.[29]

23. Income tax on profits of companies, partnership firms, etc., and tax recovered from the British pensioners.

24. Fees, Fines and penalties levied under the Income-tax Regulation and Rules, when realised by the Income-tax Department, are credited to this head.

25. This head will include all receipts that cannot be classified under other heads.

26. Represents additional tax levied in respect of the excess over fifty thousand rupees of total income.

27. Duty levied and collected under the Mysore Cotton Duties Regulation, II of 1896, at every mill upon all cotton goods produced in such mill, is credited under this head. A monthly return is submitted by every mill, of the cotton goods produced, to the Deputy Commissioner who assesses the amount payable for the month. On receipt of intimation of the amount assessed, the mill pays the amount into the Treasury.

28. Under this head should be taken record room receipts realised in stamps.

29. Includes duty on embossing receipt and other stamps and cheques and duty on documents voluntarily brought for adjudication.

6. Fines Penalties and Miscellaneous [30]
*7. *Deduct*—Refunds.

VI. REGISTRATION.

1. Registration and other fees.[31]
*2. *Deduct*—Refunds.

B. Surplus Revenue of Assigned Tract.

VII. ASSIGNED TRACT REVENUE.

C. Mining Revenue.

VIII. MINING REVENUE.

*(1) Royalty on Gold.[32]
(2) Royalty on other minerals.[33]
(3) Fees for applications for licenses.
(4) Rent on prospecting lands.[34]
(5) Rent on mining lands.[34]
(6) Fines on Assignments.[35]
*(7) *Deduct*—Refunds.

D. Interest.

IX. INTEREST.

1. Interest on Loans and Advances.
(*a*) Land Improvement Loans.
(*b*) Takavi Loans.
(*c*) Sericulture Loans.

30. Includes adjudication fees, composition duty, etc.

NOTE.—Cash recoveries in pauper suits should go to Courts of Law.

Penalties levied by Courts under Chapter IV of the Stamp Regulation (documents unstamped or insufficiently stamped), are credited to Stamps, the amount of duty to the minor head "Duty on impressing unstamped and insufficiently stamped documents" and the penalty to 'Fines and penalties'. Those levied under Chapter VIII should go to Courts of Law.

31. Includes fees for the authentication of powers of attorney, and fees for copies of registered documents.

32. Represents royalty paid by the Gold Mining Companies, on the total value of the gold produced and dividends declared.

33. Royalty derived from Manganese and other minerals should be credited to this head.

34. Rental on lands covered by prospecting licenses and mining leases will be credited to the heads (4) and (5) along with the cesses thereon. The Comptroller will, at the close of each official year, get from the Director of Geology a statement of cess merged in revenue and after checking it, transfer such cess to the funds concerned in the final accounts of the year.

35. Sale proceeds of stolen gold and mining materials produced before Courts in connection with criminal cases should be remitted to the treasury for credit to Courts of Law and not to this head.

(*d*) Fruit Culture Loans.
(*e*) Loans for horse, pony and cattle breeding.
(*f*) Loans to Local Bodies.
(*g*) Loans to Jahgirdars.
(*h*) Loans to Agricultural Banks.
(*i*) Loans to Co-operative Societies.
(*j*) Loans for encouragement of Industries and Commerce.
(*k*) Loans for Rural and Cottage Industries.
(*l*) Loans for Dairy and other Farms.
(*m*) Loans for purchase of machinery.
(*n*) Loans to owners of lands submerged by the Krishnarajasagara.
(*o*) Loans for restoration of Minor Tanks.
(*p*) Miscellaneous Loans.
(*q*) Motor Car Advances.
(*r*) Oil Cake Advances.
(*s*) Miscellaneous.
(*t*) House Building Advance.

2. Interest on Arrears of Revenue.
(*a*) Land Revenue.
(*b*) Forest.
(*c*) Excise.
(*d*) Miscellaneous.[36]

*3. Interest on Investments.
(1) Interest on Government Securities.[37]
(2) Interest on other Securities.
(3) Interest on Current and Fixed Deposits in Banks.
(4) Dividend on shares in Private Companies.

*4. *Deduct*—Refunds.

E. Civil Administration.

X. Scientific and Miscellaneous Departments.

1. Geological Department.
(*a*) Assay and Analysis Fees.
(*b*) Other items.[38]

36. Includes interest on Pensionary contributions.
Do Law charges ;
Do unpai dportion of purchase money of waste lands.
Do unpaid portion of commutation of Government claim to land tax.
Do other accounts.

37. Amount of interest on Securities belonging to the general investment account is credited under this head.

38. Includes miscellaneous receipts, *e.g.*, fees for marking area, assigned on topographical sheets and fees for duplicate licenses.

2. Examination Fees.[39]
3. Miscellaneous.[40]
*4. *Deduct*—Refunds.

XI. Pensions and Allowances.

1. Contributions from employees of Municipalities.[41]
2. Do do of District Boards.[41]
3. Miscellaneous Contributions.[42]

XII—Stationery and Printing.

1. Stationery Receipts.[43]
2. Gazette and other Publications.[44]
3. Other Press Receipts.[45]
*4. *Deduct*—Refunds.

XIII. Miscellaneous.

*1. Unclaimed Deposits.
   (*a*) Unclaimed and Lapsed Deposits.[46]
   (*d*) Lapsed Remittance Transfer Receipts and Trust Interest Payment Orders.[47]
2. Sale of Lands, Houses, etc.
   (*a*) Sale of Building Sites in Villages.[48]
   (*b*) Sale of sites, Bangalore Extensions.

39. Represents fees realised on account of Local service and Pleaders' Examinations and Mysore Civil Service Examination.

40. Miscellaneous receipts of the Meteorological Department and Museum.

41. For these, cheques are drawn by Presidents in favour of Treasury Officers for adjustment in the treasury accounts by credit to these heads by *per contra* debit to the funds concerned.

42. Includes contributions from persons whose services are lent to the Sringeri Mutt, the Yalandur Jahgir and refund of gratuity on re-employment.

43. Includes sale proceeds of stationery boxes sold by the Superintendent of Stationery and of service registers, cost of stationery supplied to Local Bodies, etc.

NOTE.—As regards sale proceeds of stationery boxes realized by other departments, see item 54.

44. Includes sale proceeds of all Government publications other than books and maps of the Education Department realized by the Curator, Central Book Depot, raiyats' receipt books and forms of Secondary School Leaving Certificates.

45. Includes sale proceeds of unserviceable articles of stationery and printing and amounts realized as cost of private advertisement.

46. Value of unclaimed lapsed deposits is credited to this head by transfer adjustment in the Audit Office at the end of each year.

47. Credited, by transfer adjustment, in the Audit Office, at the end of each year.

48. Sale proceeds of building sites in villages, laid out prior to 19th August 1922, are credited to this head The cost of acquisition of lands for house sites,

3. Acreage Contributions.[49]
4. Miscellaneous Fees, Fines and Forfeitures.[50]
5. Miscellaneous.
   (*a*) Cash receipts of service payments in previous years.[51]
   (*b*) Premium on currency notes.[52]
   (*c*) Do on supply bills and collections on account of Mysore Bank.[53]
   (*d*) Government House Receipts.
   (*e*) Other Receipts.[54]

*7. *Deduct*—Refunds.

F. Protection.

XIV. Courts of Law.

1. Sale proceeds of unclaimed and escheated property.
2. Recoveries on account of Pauper Suits.
3. Fees, Fines and Forfeitures.[55]

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etc., in villages from 19th August 1922 will be borne by Local Bodies and all proceeds from sale of such sites and also any contribution paid in advance by intending house-builders will also be credited to the funds of Local Bodies.

(G. O. No. R. 1116-24—L. R. 85-22-1, dated 19th August 1922 and No. R. 5583-600,—L. R. 85-22-3, dated 11th June 1923).

49. Represents sums recovered from raiyats at a certain rate per acre on occupied dry lands, which may be converted into wet land, by the construction of a new irrigation work or the extension or improvement of an existing work. Acreage cess recovered from raiyats, in lieu of their liability to maintain the tanks, should be credited to "Irrigation Cess Fund."

50. Includes fees for survey of inam villages, fees for registration of copyrights, fees for specification of invention and designs, fees for Government audit, and license fees from goldsmiths of Kolar Gold Fields under Gold Mining Rules.

51. Represents cash recoveries of service payments in previous years, only of those departments which have no corresponding receipt heads.

52. *Vide* Article 184.

53. Includes premium on foreign circle currency notes.

54. Includes recoveries on account of law charges, other than those in pauper suits, sale proceeds of ivory and elephant tusks and buffalo horns, when found outside Reserve Forests, sale of tiger skins, claws, etc., and treasure trove and miscellaneous receipts of Economic Conference and Co-operative Departments.

The sale proceeds of old stores and materials, such as packing cases or boxes (including their gunny coverings) used for the conveyance of opium, medicines, stationery supplied from the Stationery Depot, etc., as also the sale proceeds of old tents, unserviceable belts, old furniture, old building materials, should be credited as miscellaneous receipts of the department by which the sale proceeds are realised. The receipts, however, belonging to a department for which there is no head on the receipt side of the accounts should be credited to this head. The sale proceeds of materials of old buildings of Public Works Deptarment should, in all cases, be credited under "XIX—Civil Works"

55. Under this head should be taken :—

(i) All fees of Civil Courts, magisterial fines, and all fines and confiscations imposed and realised by judicial officers and cash receipts of record rooms in offices, which are charged to "Courts of Law."

4. Miscellaneous.
*5. *Deduct*—Refunds.

XV. Jails.

1. Hire of convicts.
2. Proceeds of Jail Gardens and other Receipts.[56]
*3. *Deduct*—Refunds.

XVI. Police.

1. Police supplied to Private Persons.[57]
2. Fines and Forfeitures.[58]
3. License Fees.
4. Miscellaneous.
*5. *Deduct*—Refunds.

XVII. Medical.

1. Hospital Receipts.[59]
2. Mental Hospital Receipts.[60]
3. Miscellaneous.[61]
*5. *Deduct*—Refunds.

(ii) Fees or expenses deposited in Civil and Criminal Courts for the travelling and subsistence allowance of Government servants, when summoned to give evidence in their official capacity, in criminal cases or in civil cases to which Government is a party.

Compensation fines due to injured parties should be kept in deposit and not disbursed till Government is satisfied that the party paying the fine cannot claim a refund. They are not creditable to Government except under the usual rules for lapsed deposit. Fines creditable to Government should not be kept aside under deposit on the ground that there may be a refund. Fines levied under the Cattle Trespass Act are creditable to District Funds.

Fines imposed by a magistrate and recovered under Section 161 of the Municipal Regulation should be credited to Municipal Funds.

56. Includes proceeds of Jail labour and sale proceeds of warders' nuniforms.

57. Includes contribution on account of clothing and pension and other amounts recovered from individuals and private parties which are not taken by deduction from charges.

58. Includes all fees levied for services controlled by the Inspector-General of Police, all fees levied under the following Acts and Regulations :—Arms Act, Explosives Regulation, Game and Fish Preservation Regulation and Motor Vehicles Regulation and recoveries not taken by deduction from charges, such as, recoveries for clothing and recoveries from special police for supplies.

59. Includes receipts from paying patients.

60. Includes receipts on account of maintenance of non-pauper patients.

61. Includes fees for chemical analysis.

XVIII. Sanitation and Vaccination.

1. Sale of Lanoline Vaccination Lymph.
2. Sale of Vaccinated Calves.
3. Plague Receipts.
*4. *Deduct*—Refunds.

G. Public Works.

XIX. Civil Works.

1. Tolls on Bridges and Roads.[62]
2. Staging Bungalow Fees.
3. Rents of Buildings.
4. Sales of Buildings.
5. Sales of Tools and Plant.
6. Sales of Produce.
7. Sales of old materials.
8. Tramway Receipts.[63]
9. Fines, Refunds and Miscellaneous.[64]
*10. *Deduct*—Refunds.

H. Moral and Material Development.

*XX. Education.[65]

1. School fees.—
   (*a*) Fees from High schools.
   (*b*) Fees from Technical and other schools.
2. Examination Fees (Secondary School Leaving Certificate, Lower Secondary, Upper Secondary, Commercial Teachers' Certificate, and other examinations).
3. Miscellaneous.
4. *Deduct*—Refunds.

62. Realised by the Revenue Department and credited to this head.
63. Realised in the Civil Department only in the Shimoga District.
64. Includes recoveries of overpayment in past years, sale proceeds of grass and fruits in compounds of buildings in charge of the Public Works Department, centage charges on stores sold to private parties, and fees realized from contractors for copies of contract certificates or extracts from contractors' ledger accounts. Fines and forfeitures of deposits recovered from contractors, in cases where the work on account of which the penalty is exacted suffers damage or its cost is unduly enhanced, are to be credited to the work, but in all other cases to this head.
65. The receipts pertaining to the Education Department which are remitted to the treasury will be classified in the Treasury Accounts under a "Remittance head." The credits to these heads will appear in the accounts of the Account office.

XXI. AGRICULTURE.

1. Government Gardens.
2. Veterinary Receipts.
   (*a*) Hospital Receipts.
   (*b*) Breeding Bull Receipts.

Deduct—Moiety of (*b*) transferred to District Funds.

3. Amrut Mahal Receipts.
   (*a*) Sale of Amrut Mahal Bulls.
   (*b*) Income from Kaval lands.
   (*c*) Miscellaneous.[66]
4. Miscellaneous.[67]

*5. Filature—Net receipts.[68]

*6. *Deduct*—Refunds.

XXII. INDUSTRIES AND COMMERCE.

1. Fees for Registration of Companies (Joint Stock Companies).
2. Miscellaneous Receipts (Industries and Commerce Department).

*3. *Deduct*—Refunds.

I. Army and Defence.

XXIII. ARMY.

1. Transport Receipts.—
   (*a*) Sale proceeds of cast horses and ponies.
   (*b*) Other items.[69]
2. Hessarghatta Grass Farm.
3. Stud Farm, Kunigal.
   (*a*) Sale of Foals.
   (*b*) Sale of unserviceable stallions and foals.
   (*c*) Sale of farm produce and other things.[70]
4. Military works.—
   (*a*) Rents of Buildings (Silledars' Stables and Barr Lines).
   (*b*) Other Receipts.
5. Miscellaneous.

*6. *Deduct*—Refunds.

66. Includes sale-proceeds of hides.
67. Includes sale-proceeds of Agricultural calendars.
68. The transactions during the year appear under an "Advance head" and the net receipts for the year, are adjusted by credit to this head, in the accounts of the Comptroller.
69. Includes sale of other cattle.
70. Includes sale proceeds of unserviceable articles.

J. Railways—Revenue Account.

*XXIV. RAILWAYS (NET RECEIPTS).[71]

1. Gross Receipts.[72]
2. *Deduct*—Working Expenses.[72]
3. ,, Surplus Profits.
4. ,, Guaranteed interest.[73]
5. ,, Contribution to Depreciation Fund.
6. Net Receipts.

K. Krishnaraja Sagara Hydro-Electric and Irrigation Works—Net Receipts.

XXV. KRISHNARAJA SAGARA HYDRO-ELECTRIC AND IRRIGATION WORKS—NET RECEIPTS.

1. Gross Receipts.—
*(1) Power.[74]
(*a*) Sivasamudram-Kolar Section.
(*b*) Bangalore Section.
(*c*) Mysore City Section.
(2) Irrigation.
*2. *Deduct*—Working Expenses.
(*a*) Power.
(*b*) Irrigation.
(*c*) Telephones.
*3. Net Receipts.

(L). Industrial and other works—Revenue Account.

XXVII. IRON WORKS—PROFITS.

XXVIII. KOLAR GOLD FIELDS WATER WORKS—NET RECEIPTS.

1. Gross receipts.[75]
*2. *Deduct*—Working Expenses.

71. The transactions of Railways appear under Remittance heads in the treasury accounts and are classified under this head only in the books of the Audit Office.

72. The gross receipts and working expenses of State Railways worked by M. & S. M. Railway Co. & Railways worked by Government are shown under separate sub-heads.

73. The interest on the Mysore Railway Sterling debentures, and other debentures and shares guaranteed by Government is shown separately under this head.

74. The realisations of the Electrical Department, which appear in the treasury accounts under Remittance heads are taken against the respective detailed heads in the accounts of the Account Office.

75. Includes amount paid by the Kolar Gold Fields Sanitary Board for water supplied and miscellaneous receipts, such as, sale proceeds of unserviceable stores. The amount realised from the Mining companies is adjusted by the Comptroller.

*3. *Deduct*—Depreciation.
*4. Net Receipts.

*XXIX. INDUSTRIAL WORKS—PROFITS.

1. Central Industrial Workshop.
2. Soap Factory.
3. Weaving Factory.
4. Industrial Depot.
5. Arts and Crafts Workshop.

Receipts shown as deductions from Service Heads.

Departmental receipts and contributions received towarde expenditure are deducted in the Account Office from the expenditurs heads concerned. When such amounts are received in the Treasury, they will be shown on the receipt side under the corresponding Major heads. These heads are printed *in bold type* in the Treasury cash account. The following is a list of such items. The head under which they are classified in the treasury accounts is also indicated :—

2. FOREST.

2. Establishment.—
*Contribution recoverable from Iron Works.

3. EXCISE.

2. District Executive Establishment .—
Contributions from Mysore Pharmaceuticals for Watch and Ward Establishment (III Excise.)

3. Distillery establishment.—
*Contributions from Civil and Military Station on account of Distillery establishment.[76]

16. STATIONERY AND PRINTING.

2. Printing and Gazette Office.—
Receipts from paying departments (XII—Stationery and Printing).

19. JAILS.

2. Jails and Lock-ups.—
*Cost of maintenance of Civil and Military Station prisoners.[76]
3. Jail Manufactures :—
Sale proceeds of manufactures. (XV Jails.)

76. *Vide* Article 43 (*b*)

20. Police.

3. Police Force.—
*Portion of charges of Police establishment at Tarabanhalli, recoverable from Government of India.[76]

5. Kolar Gold Fields Police—2. Detective Police.
*Contribution from Mining Companies.[76]

6. Railway Police.—
*Share recovered from Railways.[76]

21. Medical.

2. Hospitals and Dispensaries.—

(v) Leper Hospital.
*Cost of maintenance of Civil and Military Station Lepers.[76]

(vi) Epidemic Diseases Hospitals.
Contribution from Municipal funds.[77](XVII Medical.)

(viii) Vani Vilas Hospital.
Contribution from Local Funds.[77] (XVII Medical.)

(xi) Maternity Hospital, Robertsonpet.[77]
Contribution from Sanitary Board, Kolar Gold Fields. (XVII—Medical.)

(xiii) Local Fund Dispensaries.[76]
Contribution from (*a*) Local Bodies. (XVII—Medical.)
(*b*)Private Bodies. (XVII—Medical.)

3. Medical Stores.—
Receipts on account of medicines sold. (XVII—Medical.)

4. Mental Hospital.—
*Cost of maintenance of Civil and Military Station Lunatics.[76]

24. Civil Works.

(1) Original works.—
*Contribution from District and Municipal Funds on account of Local Fund Dispensaries.[77]

*(2) Repairs—Receipts on account of Chamarajendra Water Works.
,, Vani Vilas Water Works.

76. *Vide* Article 43 (*b*)
77. ,, 252 (*a*)

26. EDUCATION.

10. Industrial Schools.—
(i) Chamarajendra Technical Institute Receipts. (XX—Education)
(ii) District Industrial Schools—Receipts. (Do)
(iii) Taluk Industrinl Schools—Receipts. (Do)
(iv) Weaving Schools—Receipts. (Do)

13. Miscellaneous.—
*(i) Book Depot. —Sale proceeds of books, maps, etc.

*14. Contributions.
Allotment from Local Cess.[78]
Contributions from Municipalities.
Contributions from villagers for school buildings.
Contributions from District Boards on account of Education Cess.[79]
Contributions from Local Funds for building grants, equipment, etc.

27. AGRICULTURE.

1. Agricultural Department.—
(iii) Agricultural Instruction.
*Interest receipts on the endowment relating to the Agricultural School, Chikkanhalli.
Other Receipts. (XXI—Agriculture.)
(iv) (*a*) General Demonstration work.
(i) Agricultural section.
*Contribution from Local Bodies on account of Economic Development work. (Do)
(ii) Live-stock section—Receipts.
(*b*) Farms.—
(1) Hebbal Farm
(2) Babbur Farm
(3) Nagenhalli Farm
(4) Marthur Farm } Receipts (Do)
(v) Miscellaneous.
Receipts from private bodies on account of spraying operations.[80] (Do)

2. Botanical and other gardens.—
(iii) Parks and Minor gardens.
*Contribution recoverable from Mysore University and Railways.

78. *Vide* Article 250
79. *Vide* Appendix XXI
80. Represents fees realized for demonstration work. Sale proceeds of sprayers and chemicals should be credited to Advance head.

3. Horticultural Farm.—
Sale proceeds. (XXI—Agriculture.)

4. Veterinary charges .—
(ii) Civil Veterinary Hospitals and Dispensaries.
Contribution recoverable from Local Bodies.[81] (Do)
Inoculation fees and sale proceeds of calves.

5. Sericulture.— (Do)
(*i*) General Receipts.
(*ii*) Farms.—Farm produce.

28. INDUSTRIES AND COMMERCE.

3. Minor Industries.— (XXII—Industries and Commerce.)

District Industrial Workshops.—Receipts.
Moiety debitable to District Funds.

31. ARMY.

5. Barr or Native Infantry.—
*Pay of Barr sepoys lent to private parties.
*13. Military Stores Suspense Account.
Receipts.

81. *Vide* Article 252 (*b*).